

# Gloucestershire Fire and Rescue Service – Governance Position Statement

10<sup>th</sup> January 2019

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## Executive Summary

### Introduction

On 15<sup>th</sup> June 2018 a letter of complaint was sent by email to the Leader of the Council. There were three strands to the complaint, one concerned the sale of a Gloucestershire Fire and Rescue Service (GFRS) owned vehicle and the Chief Fire Officer's (CFO) involvement in the process. The other two concerns were regarding staffing issues. It was agreed that Internal Audit (IA) would investigate the sale of the vehicle and Human Resources (HR) would review the remaining two concerns, which are included within the management review of culture.

Shortly after commencing the investigation, numerous whistleblowing allegations and Freedom of Information requests in respect of other concerns relating to GFRS governance arrangements, procedures, systems and processes were received. As a result, following IA review, research, analysis and interviews with key stakeholders including relevant GFRS Officers, IA co-ordinated the findings and made a number of GFRS-specific and council-wide/cross-cutting recommendations to undertake detailed reviews/audits within each area to determine the level of risk. These reviews/audits are outlined in the Action Plan presented to the Audit and Governance Committee on 12<sup>th</sup> October 2018. Progress updates against each review/audit included within the Action Plan will be provided to the Audit and Governance Committee.

This report provides a position statement on the current governance arrangements operating within GFRS and Gloucestershire County Council (GCC). Detailed testing against these arrangements will be undertaken as part of the reviews/audits outlined in the Action Plan.

### Audit Scope

This audit focused on the governance structure and arrangements that are currently in place within GFRS and GCC in particular:

- Roles, responsibilities and accountabilities of members/senior managers in GCC and GFRS and the inter-relationship between the two (including the key support services relationships, e.g. Finance and HR) to ensure compliance with GCC's Constitution;
- GCC's Constitution - decision-making powers and schemes of delegation in relation to both operational and corporate decisions;
- Governance frameworks, e.g. the County Council's Annual Governance Statements and the publication of the Statement of Assurance as required by the Fire and Rescue National Framework for England; and
- GFRS readiness for Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection during 2019.

## Key Findings

### Governance arrangements and structure

GCC is the Fire and Rescue Authority for the county of Gloucestershire, as prescribed under the Fire and Rescue Services Act 2004. GFRS sits under the remit of a Lead Cabinet Member (reporting to and forming part of Cabinet). The CFO is appointed by the Fire and Rescue Authority and forms an integral part of the Corporate Management Team (CoMT) within GCC, thereby enabling GFRS to contribute to the wider Council objectives and priorities.

GFRS is required to adhere to the corporate governance arrangements as set out within GCC's Constitution and The Fire and Rescue National Framework for England which sets out a requirement for Fire and Rescue authorities to publish a Statement of Assurance.

Discussions were held with the following member and senior officers in order to gain their understanding of these arrangements, their specific roles and responsibilities within GCC's Constitution and to establish the adequacy of the relationship between GCC and GFRS:

- Cabinet Member – Fire, Planning and Infrastructure;
- Chief Executive (GCC);
- Commissioning Director: Communities and Infrastructure (GCC);
- Managing Director/Commissioning Director (GCC);
- Monitoring Officer (GCC);
- Head of Legal (GCC); and
- Acting Chief Fire Officer (A/CFO) (GFRS).

These discussions confirmed the following:

- The CFO reports directly to GCC's Chief Executive;
- The role of the CFO is equivalent to an Operations Director; and
- Previously, GCC's Commissioning Director: Communities and Infrastructure commissioned the CFO to manage the operations within GFRS, although there was no direct line management responsibility between the Commissioning Director and the CFO as Operations Director. The Commissioning Director role, due to senior officer changes, has recently been transferred to the Managing Director/Commissioning Director - GCC.

### Decision-making powers and Scheme of Delegation

Officers' responsibility for making decisions under delegated powers is set out in the Scheme of Delegation within GCC's Constitution. Under the Scheme of Delegation the CFO is responsible for making executive decisions concerning the management of GFRS operations. There is also a requirement to consult with the relevant Cabinet Member or Chief Executive for all decisions with financial implications over £250,000; any decisions for amounts over £500,000 should normally only be taken by Cabinet. The current A/CFO confirmed his understanding of this requirement.

The Constitution's Scheme of Delegation states that:

- *“The Officers named in this scheme shall be deemed to include any other Officer of the Council that they authorise in writing to exercise delegated powers on their behalf provided:
 
  - An Officer named in this scheme must maintain a written record of any other Officer they have authorised to exercise delegated powers on their behalf and any limitation that they have imposed on the extent and duration or other exercise of those powers in addition to those specified in this scheme; and
  - A copy of the information specified in the above paragraph must be given to the Monitoring Officer before another Officer exercises a power on behalf of a named Officer and the Monitoring Officer shall place this information on a register that, in accordance with Section 100G of the Local Government Act 1972, will be maintained for inspection by the public.”*

Under the above delegated authority arrangements, the former CFO had signed authorisations that granted 12 senior GFRS officers authority to sign prohibition, alteration and enforcement notices in respect of responsibilities under the Regulatory Reform (Fire Safety) Order 2005. The authorisations, signed by the former CFO, are held by GCC's Head of Legal Services on behalf of the Monitoring Officer. At the time of the audit the Head of Legal Services confirmed that new authorisations were being prepared in consultation with the A/CFO.

A sample of four GFRS officers, who have been granted the above authority, were contacted by email and they confirmed that they were aware of their responsibilities but had not been required to sign anything to this effect at the time of the original delegation of authority, or subsequently when reviewed annually.

There are no further schemes of delegation for decision-making within GFRS, although there are budget holders who have responsibility for defined budget codes. A Finance Monitoring Group comprising GFRS Budget Holders and Budget Managers monitors budget spending. In addition, IA was advised that operational decisions on expenditure of £50,000 and above are to be agreed by the Strategic Leadership Team (SLT), however, there is no formal record of this requirement or how it has been communicated to existing budget holders. SLT includes the CFO, Deputy Chief Fire Officer, Assistant Chief Fire Officer, all four Area Managers, two of the Group Managers, Strategic Support Officer, GCC's Assistant Head of HR, Lead Commissioner Communities and Infrastructure and any other officers as appropriate (GFRS and GCC).

The authorisation process as described and informed above, will be tested as part of the Budget Setting and Budget Monitoring audits that will follow in due course.

## **Please refer to Recommendation 1**

### **Strategic Policy Development**

Senior management at GCC and GFRS and the Lead Cabinet Member confirmed that there is an agreed system in place for GFRS policy development, review, approval and implementation. Within GFRS this encompasses the Policy Approval Board (comprised of the four Area Managers) and the SLT. Where appropriate, this could also be reported through the Communities and Infrastructure Board (CIB – comprising Lead Cabinet Member, Commissioning Director, CFO and Deputy CFO), CoMT and Cabinet.

At this stage it is not yet clear whether this system includes a check to ensure that any GFRS policies are appropriately aligned to existing GCC policies. This will be tested as part of the subsequent audits that are due to be undertaken within specific topic areas.

## Support Services

Discussions were held with GCC and GFRS operational staff in the following key support service areas:

- Finance;
- HR;
- Performance reporting;
- Risk management; and
- Communications.

Within GFRS, the CFO leads the regular (usually monthly) SLT meetings. The agendas, minutes and supporting papers for the SLT meetings for 2018 confirmed that the above support service areas are discussed, providing the CFO with relevant oversight, enabling challenge and dialogue in relation to these matters.

Key contacts between GCC and GFRS operational staff within the support service areas have been established and information exchange requirements have been informally agreed. GCC officers did not raise any issues in relation to performance reporting and risk management. However, they did highlight issues in relation to the following areas:

- Finance: There are potential capacity issues at finance Business Partner level in terms of adequate and appropriate scrutiny of GFRS finances;
- HR: Ongoing dialogue between GFRS and GCC could be enhanced to allow GCC to be better informed about GFRS decisions and operations; and
- Communications:
  - Not all GFRS staff have a GCC email account, which means that alternative arrangements have to be put in place to ensure effective communications. This has been recognised and is currently being addressed. Interim arrangements are in place to ensure that GCC communications are disseminated to all GFRS staff, e.g. Talksmart newsletter;
  - Since GFRS has its own intranet (Staff Hub), GCC's intranet (Staffnet) is not the default intranet and therefore is not obviously available to GFRS staff; and
  - GCC launched its corporate values and behaviours framework in May 2018. Prior to this GFRS had developed its own set of core values which are similar to GCC's values. However, these should now be aligned to those of GCC considering any risks in doing so.

Whilst there are links between GFRS and GCC, consideration should be given to significantly strengthening and formalising these relationships, to enable effective oversight and challenge, which ultimately supports an effective governance assurance framework. This could be in the form of the existing Business Partner role, for example, in respect of Finance and HR reporting, as well as a line management 'dotted line' from the appropriate GFRS officers to the Council's Head of Finance and Head of HR and Organisation Development. This will support full integration of both GCC and GFRS.

## **Please refer to Recommendations 2, 3 and 4 Governance frameworks**

### **GCC's Annual Governance Statement - Assurance Framework**

Assurance provides confidence, based on sufficient evidence, that internal controls are in place and are operating effectively and that objectives are being achieved. An assurance framework is a structure within which members and senior management identify the principal risks to the Council/GFRS meeting its key objectives and through which they map out both the key controls to manage them and how they have gained sufficient assurance about the effectiveness of those controls. The assurance framework underpins the statements made within the Council's Annual Governance Statement.

A governance assurance process is in place (which includes GFRS) to provide a framework for the annual assessment of the effectiveness of the governance arrangements operating within the Council. This includes relevant Lead Cabinet Member overview and oversight and challenge by the Council's Statutory Officers, i.e. the Chief Executive, Monitoring Officer and Chief Financial Officer.

In addition, 'the three lines of defence assurance model' is in place which helps members and senior management to understand where assurances are being obtained from, the level of reliance they place on that assurance and identify potential gaps in assurance. The three lines of defence, ensuring effective risk management and control assurance, can come from many sources within the Council.

By defining these sources into three categories, i.e. the first line (functions that own and manage risks, e.g. management and supervisory controls), the second line (functions that oversee risks, e.g. Governance structures and processes such as Audit and Governance Committee, Scrutiny Boards) and the third line (functions that provide independent assurance on the management of risks, e.g. HMICFRS, Internal/External Audit), helps the Council understand how each contributes to the overall level of assurance and how best they can be integrated and supported.

The Council's Annual Governance Statement and assurance framework is consistent with the seven core principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) guidance 'Delivering Good Governance in Local Government framework – 2016 Edition'. The core principles are:

- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law;
- Ensuring openness and comprehensive stakeholder engagement;
- Defining outcomes in terms of sustainable, economic, social and environmental benefits;
- Determining the interventions necessary to optimise the achievement of the intended outcomes;
- Developing the entity's capacity, including the capability of its leadership and the individuals within it;
- Managing risks and performance through robust internal control and strong public financial management; and

- Implementing good practices in transparency, reporting and audit to deliver effective accountability.

In respect of GFRS, IA can confirm that CFO and Heads of Service Assurance Statements were received in relation to 2017/2018 where no significant governance issues were identified and where the CFO had made specific reference to the following positive governance initiatives:

- Annual Governance Framework Gap Analysis in place to cross-map activities to the CIPFA/SOLACE governance principles;
- Annual Statement of Assurance produced and published (as required by the National Framework); and
- Full participation in the Finance, Performance and Risk reporting to GCC Chief Executive.

Discussions with the Lead Cabinet Member and senior officers at GCC and GFRS confirmed that the annual Statements of Assurance for 2017/2018 included information resulting from the outcomes of business processes within GFRS (which equates to the first line of defence, i.e. management). The statement in draft form was then reviewed for reasonableness and signed off by the following (which equates to the second line of defence):

- SLT within GFRS;
- CoMT;
- Environment and Scrutiny Committee;
- Lead Cabinet Member for Fire, Planning and Infrastructure; and
- Chief Executive.

Since the above assurance is provided by management, it has been agreed by the Audit and Governance Committee that IA (as the independent third line of defence) will test the adequacy of the council-wide 2018/2019 Directors and Heads of Service assurance statements (including the GFRS statements) as part of the audit activity in 2019/2020.

### **GFRS Corporate Governance Framework**

GFRS has developed a Corporate Governance Framework which includes the following statements:

*“The purpose of this framework is to articulate Gloucestershire Fire and Rescue Service’s vision, strategic regulatory compliance, accountability and decision making processes. The object of the framework is to help provide transparency, clarity of purpose and encourage ownership amongst our staff, stakeholders and partners.*

*The framework is interdependent on, and designed to underpin and interface with Gloucestershire County Council’s approach to Corporate Governance as a whole.*

*As an integral element of GCC, GFRS must adhere to internal control strategies, systems and processes put in place by GCC that contribute to effective governance arrangements and underpin the council’s core principles.”*

The Corporate Governance Framework is a comprehensive document which clearly defines the links between GCC and GFRS governance and assurance arrangements, strategies, policies

and procedures and defines the roles and responsibilities of both GCC and GFRS key stakeholders/officers.

The awareness and subsequent application of the above governance framework will be tested as part of the IA activity as identified within the GFRS investigation report and Action Plan.

### **GFRS Statement of Assurance**

Fire and Rescue authorities function within a clearly defined statutory and policy framework. The key documents setting this out are:

- Fire and Rescue Services Act 2004;
- Civil Contingencies Act 2004;
- Regulatory Reform (Fire Safety) Order 2005;
- Fire and Rescue Service (Emergencies) (England) Order 2007;
- Policing and Crime Act 2017;
- Public Services (Social Value) Act 2012;
- Localism Act 2011; and
- Fire and Rescue National Framework for England 2012 (revised 2018).

The Fire and Rescue National Framework for England sets out a requirement for Fire and Rescue authorities to publish a Statement of Assurance. The Framework states that:

*“Fire and rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual statement of assurance”.*

The purpose of the Statement is to provide assurance to local communities and government on financial, governance and operational matters, demonstrating how authorities have met the Framework commitments.

IA can confirm that the annual Statement of Assurance for 2017/2018, as required by the Fire and Rescue National Framework for England, was published by GFRS in November 2018.

### **Inspection by Her Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS)**

A new inspection framework published by HMICFRS sets out how the efficiency and effectiveness of England’s 45 Fire and Rescue Services will be assessed.

GFRS is due to be inspected by HMICFRS in 2019. There is a nominated GFRS Area Manager who has lead responsibility for this process, with a number of other staff providing support. GFRS officers have reviewed the HMICFRS inspection framework against current practices at GFRS and an action plan has been agreed, to ensure that GFRS will be prepared for the inspection. Progress against the plan is reported to senior management at both GFRS and GCC and no issues were identified by IA in terms of preparedness.

## Conclusion

The Council's Constitution clearly defines the strategic governance arrangements in place, decision-making powers and roles and responsibilities of both members and senior officers in relation to GCC and GFRS. Discussions with key stakeholders indicated that they were aware of their relevant roles and responsibilities under this framework.

No benchmarking has been undertaken with other local authorities as to the appropriateness of this governance framework in relation to GFRS, as this is one of the key objectives of the Scrutiny Task Group that has been set up to support the review of culture within GFRS. However, to enable GFRS and GCC alignment and integration, the CFO is a member of CoMT which does, in the view of IA, provide the opportunity to enable GFRS to contribute to the wider council objectives and vice versa.

One key area that requires immediate consideration relates to clarity around officer decision making and the development and subsequent formal implementation of schemes of officer authorisations, i.e. clearly defining the delegations applicable to the CFO whereby the CFO authorises officers to exercise certain functions and powers delegated to them (operational and financial). The scheme of officer authorisations must be made pursuant to paragraph 5.7 of the Scheme of Delegation set out in Part 3, Section 5 of the Constitution.

From a support services perspective, i.e. Finance, HR, etc., whilst there are links between GFRS and GCC, consideration should be given to significantly strengthening and formalising these relationships, to enable effective oversight and challenge, which ultimately supports an effective governance assurance framework.

GFRS's core values should be aligned to those of GCC and embedded into GFRS practices to ensure the behaviours, attitudes and beliefs are consistent with the Council's values, fully considering the risks in doing so.

GFRS has developed a comprehensive Corporate Governance Framework that clearly defines the relationship between GCC and GFRS. This framework also refers to and defines the requirements of GFRS participation in the overarching Council's Annual Governance Statement – assurance framework.

Whilst it can be confirmed that GFRS complies with the requirements of the Council's governance assurance framework, IA will test the adequacy of the assurance statements (county-wide) during 2019/2020, in order to provide independent assurance of the effectiveness of these arrangements.

In addition, GFRS publishes an annual Statement of Assurance as required by the National Framework for England which provides annual assurance on financial, governance and operational matters and shows how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. This statement has scrutiny from both members and senior management (first and second lines of defence).

## Appendix A – Action Plan and Management Response

This section contains the findings for each audit objective along with any recommendations made by Internal Audit to strengthen the control environment. The recommendations are categorised as follows:

Priority	Description
High	Critical/Major risk exposure which materially impact on the assets, reputation, service delivery and objectives of the organisation.
Medium	Moderate risk exposure that impacts on the assets, reputation, service delivery and objectives of the organisation.

**Objective: To review the arrangements that are in place for setting up schemes of delegation and decision-making powers, for both strategic and operational decisions and to establish what the officers' and Lead Cabinet Member's understanding is of their relevant roles and responsibilities in relation to decision-making.**

### Finding

Apart from the existing officer authorisations that were put in place by the previous CFO, there are no further schemes of officer authorisations for decision-making within GFRS. At the time of the audit the Head of Legal Services confirmed that new authorisations were being prepared in consultation with the A/CFO. Budget holders have responsibility for defined budget codes and the Finance Monitoring Group comprising GFRS Budget Holders and Budget Managers monitors budget spending. IA was advised that operational decisions on expenditure of £50,000 and above are to be agreed by SLT, however, there is no formal record of this requirement or how it has been communicated to existing budget holders.

No.	Recommendation	Risks	Agreed Action
1 (H)	One key area that requires immediate attention relates to clarity around officer decision-making and the development and subsequent formal implementation of schemes of officer authorisations, i.e. clearly defining the delegations applicable to the CFO whereby the CFO authorises officers to exercise certain functions and powers delegated to them (operational and financial). The scheme of officer authorisations must be made pursuant to paragraph 5.7 of the Scheme of Delegation set out in Part 3, Section 5 of the Constitution.	<p>Staff are not aware of their roles and responsibilities in respect of decision-making</p> <p>Ineffective decision making impacting on achievement of objectives and reputational damage</p> <p>No clear accountability, openness or transparency</p> <p>Ability to avoid processes potentially impacting on impropriety</p>	The A/CFO has met with GCC's Head of Legal Services and has revised and updated the general authorisations (delegations applicable to the Chief Fire Officer Sept 18) contained within the Scheme of Officer Authorisations and have been made pursuant to paragraph 5.7 of the Scheme of Delegation set out in Part 3 Section 5 of the Constitution.

No.	Recommendation	Risks	Agreed Action	
	In addition, it would be good practice for officers who are granted such powers under the schemes of delegation to also formally sign to confirm that they have understood and accept the responsibility.		General authorisations are to be signed in line with the recommendation as appropriate with awareness training provided.	
			<b>Person Responsible</b>	<b>Due Date</b>
			A Hermiston A/CFO	31/01/19

**Objective: To review the roles, responsibilities and accountabilities of members/senior managers in GCC and GFRS and the inter-relationship between the two to ensure that a sound governance structure and arrangements are in place.**

### Finding

Discussions were held with GCC and GFRS operational staff in the following key support service areas:

- Finance;
- HR;
- Performance reporting;
- Risk management; and
- Communications.

Key contacts between GCC and GFRS operational staff within the above support service areas have been established and information exchange requirements have been informally agreed. In order to enable more effective oversight and challenge these relationships could be strengthened and formalised.

No.	Recommendation	Risks	Agreed Action	
2 (H)	Whilst there are links between GFRS and GCC, consideration should be given to significantly strengthening and formalising these relationships, to enable effective oversight and challenge, which ultimately supports an effective governance assurance framework. This could be in the form of the existing Business Partner role, for example, in respect of Finance and HR reporting, as well as a line management 'dotted line' from the appropriate GFRS officers to the Council's Head of Finance and Head of HR and Organisation Development. This will support full integration of both GCC and GFRS.	Non-compliance with GCC regulations, policies and procedures	Noted. A final management response will be formulated once the outcomes of the Scrutiny Task Group are known.	
		Reputational damage		
		Ineffective governance assurance arrangements in place	<b>Person Responsible</b>	<b>Due Date</b>
		Inconsistent application of systems and processes	J McGinty Commissioning Director	31/03/19
		Inappropriate decision-making		

### Finding

GCC launched its corporate values and behaviours framework in May 2018. Prior to this GFRS had developed its own set of core values which, although similar to GCC's, should now be aligned to those of GCC.

No.	Recommendation	Risks	Agreed Action	
3 (H)	GFRS's core values should be aligned to those of GCC and embedded into GFRS practices to ensure the behaviours, attitudes and beliefs are consistent with the Council's values.	Inconsistencies in values and behaviours between GCC and GFRS	Noted. A final management response will be formulated once the outcomes of the Scrutiny Task Group are known, fully considering the risks in doing so.	
		Reputational damage		
		Ineffective integration of GCC and GFRS staff	<b>Person Responsible</b>	<b>Due Date</b>
			J McGinty Commissioning Director	31/3/19

### Finding

GCC's intranet (Staffnet) holds all key Council policies however, as GFRS has its own intranet (Staff Hub), Staffnet is not the default intranet and therefore is not obviously available to GFRS staff.

No.	Recommendation	Risks	Agreed Action					
4 (M)	<p>As an interim measure, until decisions are made about full integration between GCC and GFRS ICT systems, there should be simultaneous choice of access to staff for both Staff Hub and Staffnet.</p> <p>Where policies on Staffnet and Staff Hub cover the same area the policies on Staff Hub should be cross-referenced to those on Staffnet.</p>	<p>Staff do not easily have access to key Council documents resulting in non-compliance by GFRS staff with GCC's regulations, policies and procedures</p> <p>GFRS's policies on Staff Hub might not comply with GCC's policies on Staffnet</p> <p>Duplication of policies on Staff Hub and Staffnet</p> <p>Out-of-date policies being used</p>	<p>Discussion about full integration of ICT systems will be made once the outcomes of the Scrutiny Task Group are known.</p> <p>In the meantime, the A/CFO has agreed to introduce a default home page that has Staffnet as one option and Staffhub as an alternative. In practice two tiles would be displayed side by side representing Staffnet and Staffhub.</p>					
			<table border="1"> <thead> <tr> <th data-bbox="1514 794 1843 834">Person Responsible</th> <th data-bbox="1854 794 2179 834">Due Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="1514 834 1843 904">A Hermiston A/CFO</td> <td data-bbox="1854 834 2179 904">31/03/19</td> </tr> </tbody> </table>		Person Responsible	Due Date	A Hermiston A/CFO	31/03/19
			Person Responsible	Due Date				
A Hermiston A/CFO	31/03/19							
A Hermiston A/CFO	31/03/19							

**Objective: To establish the current governance frameworks that are in place within GFRS.**

### Finding

There are currently no recommendations to make within this area at this position statement stage. However, the application of the governance frameworks that have been established will be tested in subsequent audits which may result in recommendations being made in future audit reports.